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ABSTRACT

This teacher's guide introduces kindergarten students to what a business is and how it is managed. Approximate instructional time for the unit is four to six hours. Using a learning center approach, students set up their own cookie factory and manufacture cookies in the classroom. Activities reinforce counting money, writing, putting letters into alphabetical order, and tracing. The first session consists of students providing their own definitions of business and analyzing a diagram that explains production, expenses, and profit. In following sessions students discuss necessary jobs in running a cookie factory, set up an assembly line for frosting and packaging cookies, make advertising posters and price tags, decide on recipes for the cookies (no-bake), and chart the cost and profit of the cookies. Following production of the cookies, students display and sell them to classmates. The guide includes a pre- and posttest, sample letters to parents about the class activity, reproducible cookie worksheets and puzzles, and directions for making two games. (KC)

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How to $ucceed in the Cookie Bu$ine$$

SO 012 753

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for

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ESEA Title IV
Kansas State Dept. of Education
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Easton, KS 66020

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PACKAGE RESUME

Publication Date: Spring 1980
Subject/Level: Kindergarten
Title: How to Succeed in the Cookie Business
Author: Jane Campbell

Abstract: This capsule is written to introduce Kindergarteners to what a business is and how a business is managed. It is hoped that students will have fun while learning these concepts. Before students complete this capsule they should know the value of a penny, a nickel and a dime. They should be able to count money using these coins and be able to make make change using these coins.

This capsule is teacher-directed. It uses a learning center approach. Students actually set up their own factory and manufacture cookies in their classroom. Additional activities are included to reinforce counting money, writing, putting letters in alphabetical order and tracing.

The activities in this capsule are designed to take from four to six hours of instructional time to complete.

OBJECTIVES

Upon completion of this capsule your students will be able to:

identify a business.
define a business.

INSTRUCTIONS AND SUGGESTIONS FOR TEACHING THE COOKIE BUSINESS CAPSULE

This capsule is to be used in a regular kindergarten class, doing the initial teaching of each segment of the capsule using a whole group approach. The cookie activity sheets may be used when the class is divided into groups for some of the small group work of the capsule. These activity sheets could be laminated for crayon marking or duplicated for each of the children. Copies of the activity sheets may be found in the appendix of this guide.

When children are putting the cookie business in working order, it would be helpful if a mother or aide could help with some of the activities.

The ideal time to teach this capsule would be in the spring. Kindergarten children would be more mature by spring and would have more of the skills needed to make this capsule successful.

To keep records of the students' jobs, make hang-up charts, putting them up around the room. Children can use these to help them evaluate their work. They can be reviewed before each session.

MATERIALS NEEDED

Pre-test Session: pre-tests, record sheets, tape recorder

Session 1: handout "What is a Business?", crayons

Session 2: drawing paper, crayons, chart paper, felt markers

Session 3: butcher paper (8 feet), ready made cookies, icing, raisins, spatulas, wax paper, tape, plastic sandwich bags, stickers, drawing paper, crayons

Session 4: poster handout, crayons

Session 5: small pieces of paper (3in. x 5 in.), felt markers, crayons,

Session 6: chart paper, felt markers

Session 7: letters to parents, chart paper, felt marker

Session 8: crock pot, popcorn popper, 2 large bowls, measuring cup, wax paper, measuring spoons, 1 can Eagle Brand milk, 1 small package chocolate bits, 1 jar chunky peanut butter, 1 package puffed rice, sugar, milk, cocoa, vanilla, oatmeal, chart paper, felt marker, containers with lids as 3 lb. coffee cans, paper towels.

Session 9: play money, 15¢ labels, muffin tins, cookie activity sheets, bulletin board with picture graph

Post-test Session: post-tests, record sheets, tape recorder

PRE/POST-TESTS

The pre and post-tests for this capsule are the same. The test consists of two parts. Each part is described below.

Part One

To give the first part of the test, you will need a tape/cassette recorder. Ask each child individually and in a quiet place, "What is a business?". Tape the child's answer.

This capsule uses the following definition of a business:

> A business is a social institution that exerts a broad influence on people's work and lives. A business furnishes jobs for a number of people and it provides goods and services for all the people.

You should accept as correct any response that meet the criteria for a business established in this definition.

If the child responds with an example of a business, as MacDonald's or Sears, then ask the child what this company does. Try to get the child to expand the definition of business.

After all the children are questioned and answers are given, keep the tape so that you can compare with the responses of the children after completing the capsule.

Part Two

The second part of the test uses six pictures of businesses and six of other subjects. To find the six pictures of businesses, use the magazine Nation's Business. Pictures for the non-business can be taken from any appropriate magazine. Group the pictures in pairs--one business and one non-business.

Show the child one pair of pictures at a time. Ask the child to point to the picture of a business. Record his/her answer on the record sheet, using a check mark in either the no or yes box. Continue until all six pairs of pictures have been used.

At post-test time regroup the pairs of pictures so that the items are not exactly the same as for the pre-test.

SESSION ONE

Goal: The student will be able to describe what a business is using the diagram "What is a Business?".

Give out the diagram to students. Explain to them that we are all producers (people who make things to sell) and consumers (people who buy things).

Discuss the picture with students. Bring out the following concepts in the discussion.

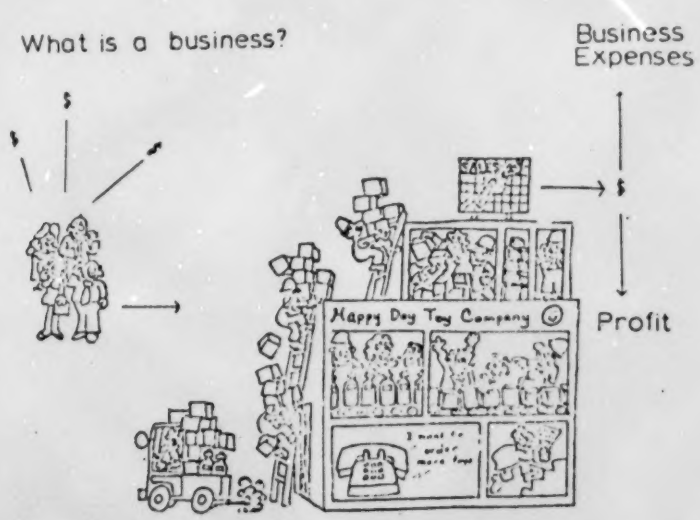
1. A person or a group of people see a need that consumers have. They decide to own a business. They need a sum of money to operate the business. They get the money that they need.

2. The people find a location for their business.

3. After finding a location, the business buys the things that it needs in order to produce the things that it wants to sell. It sells the product to consumers.

4. After selling the product, the money is counted. The business pays any bills that need to be paid out of the money that it made from selling the product. The money that is left is called PROFIT. This money can be put in the bank and saved, or spent by the owners.

Have the children color the pictures. To evaluate, ask the students to tell about the picture. Ask them questions if they run into problems explaining.



SESSION TWO

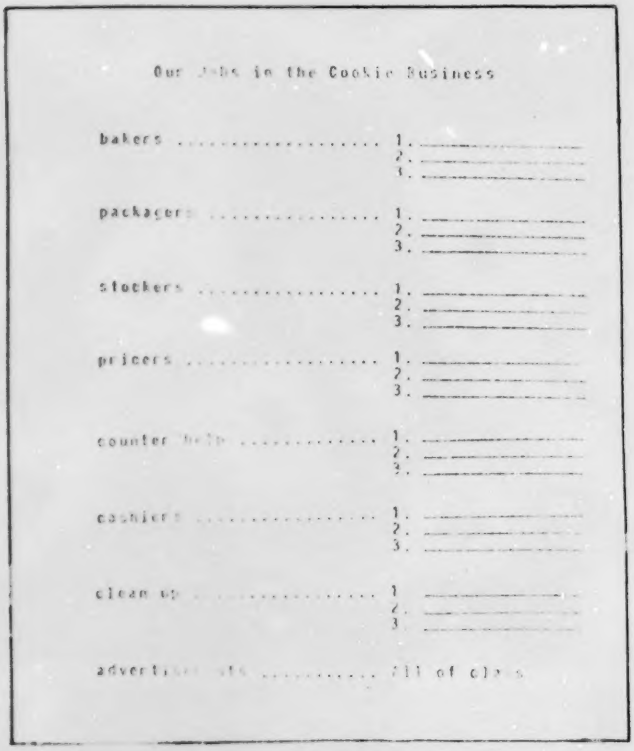
Goal: The student will recognize that there are certain jobs in running a cookie business or other businesses.

Discuss the jobs of bakers, packagers, stockers, pricers, counterhelp, cashiers, and cleaners in the cookie business. Discuss other jobs in other businesses. Have some parents come in and explain their jobs to the class.

Send a not home asking parents to come to school and tell about their jobs. Remind them that kindergarteners have short attention spans. They will want to keep their presentations short.

Have your students draw pictures showing different business jobs. This will be a type of evaluation for this class session.

Make a chart of jobs for the classroom. The number of students for each job will depend upon the number of students in your class. A sample chart is shown below.



Our Jobs in the Cookie Business

bakers ..... 1. _____
2. _____
3. _____

packagers ..... 1. _____
2. _____
3. _____

stockers ..... 1. _____
2. _____
3. _____

pricers ..... 1. _____
2. _____
3. _____

counter help ..... 1. _____
2. _____
3. _____

cashiers ..... 1. _____
2. _____
3. _____

clean up ..... 1 _____
2. _____
3 _____

advertising ..... All of class

SESSION THREE

Goal: The student will recognize that some businesses use assembly lines.

Talk with students about how their cookie business will use an ASSEMBLY LINE. Explain to students that an assembly line is a group of people that help each other get the work of a business done quickly.

Tape a long piece of butcher paper on the floor to create an assembly line for eight workers.

Place a tray of plain cookies at one end of the paper. At six other work stations around the paper place the following items in this order: icing and spatula, raisins, pieces of wax paper, tape, small boxes of plastic bags, stickers labeled "15¢".

The seven children involved choose their work section on the assembly line, while the eighth child stands at the end of the line.

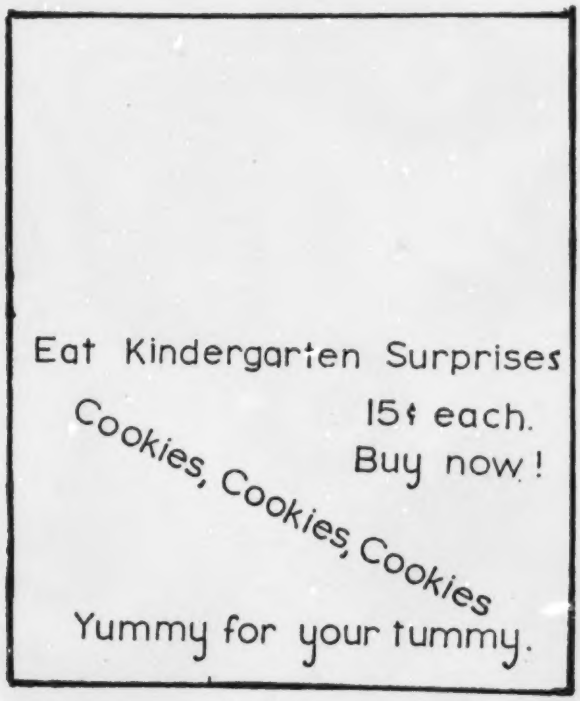
When the work begins, the first child passes a cookie to the second worker. The second worker puts icing on the cookie and passes it to the third worker. The third worker puts a raisin on the iced cookie, passing it to the fourth child. The fourth worker wraps the cookie, and the fifth worker tapes the wrapped cookie. The sixth child packages the cookies in a bag. The seventh worker tags the bag with a price. The eighth worker delivers the package to the table to be sold.

When the assembly line is finished, the children will eat the cookies. After the cookie treat, have the children draw an assembly line on drawing paper. This is a form of evaluation for this session.

SESSION FOUR

Goal: The child will make a selling poster to indicate that he recognizes that advertising helps a business to make money.

Introduce the class to making posters for selling cookies by giving them a duplicated sheet as:



Read the poster to your children. Have the children give suggestions about what they would draw for the poster.

Show the children examples of what a poster looks like. Talk about how the posters will help the cookie business. Make comparisons of the posters. Have the children draw their own posters. You may wish to use the duplicated sheets for the posters, since the wording will already be done. A copy of these sheets is found in the appendix.

Hang the posters on the wall around the room.

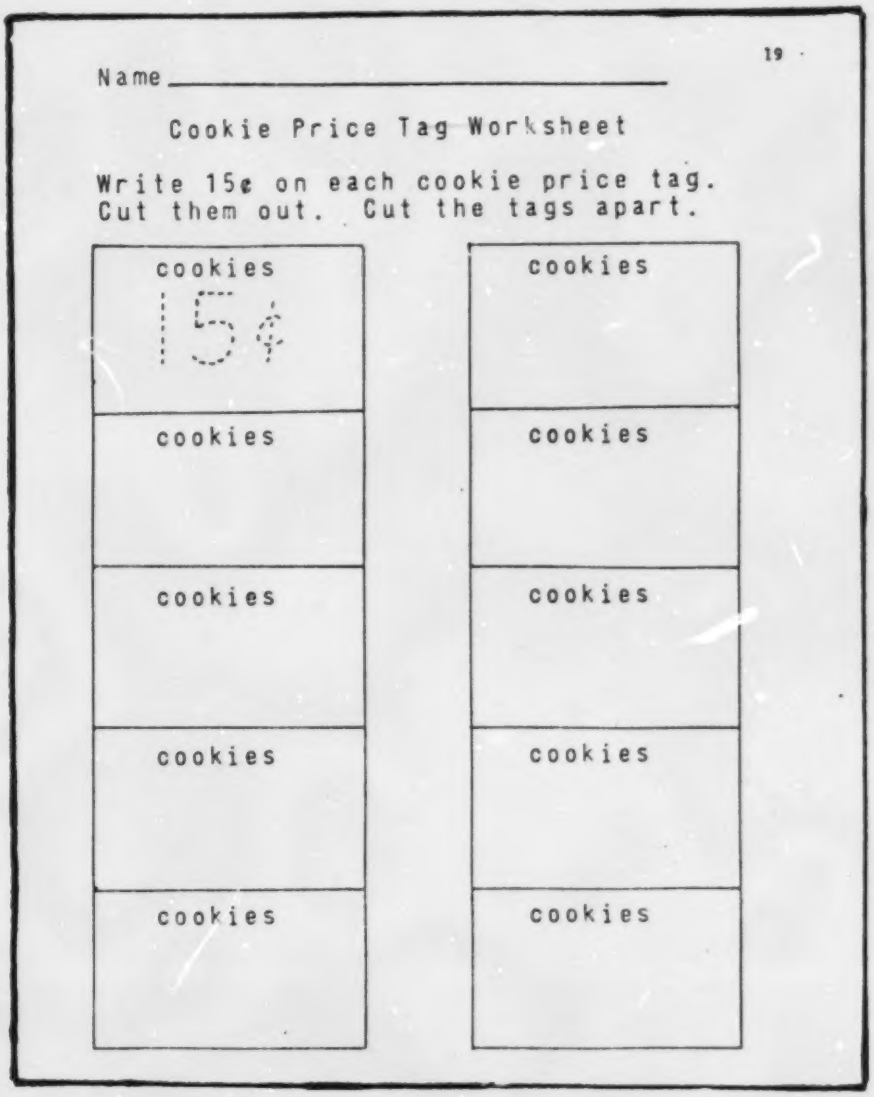
SESSION FIVE

Goal: Each child will be able to make price signs for cookies.

Have each child complete the Price Tag Worksheet. A copy of this worksheet is found in the appendix. Explain to them that they are making sale signs for the cookie business. Impress on them the need for doing neat work.

When the children are through making signs, collect them and save them for the sale.

A copy of the worksheet is shown below.



Name _____ 19 .

Cookie Price Tag Worksheet

Write 15¢ on each cookie price tag.
Cut them out. Cut the tags apart.

cookies 15¢	cookies
cookies	cookies
cookies	cookies
cookies	cookies
cookies	cookies

SESSION SIX

Goal: The children will decide what kinds of cookies will be made for their business.

Guide the children through class discussion to decide on making no-bake cookies. It will less dangerous and more convenient, since ovens will not have to be used. With no-bake cookies, you will be able to use a popcorn popper or a crock pot to melt the ingredients.

Inform the students of the following recipes, Kindergarten Surprises and Chocolate-Oatmeal No-Bake Cookies. Guide the children to use these recipes.

Write the recipes on chart paper. You might also duplicate the recipes so that children can take copies home for making more cookies later.

Kindergarten Surprises

1 can Eagle Brand milk
1 small pkg. of chocolate bits
1 cup crunchy peanut butter
4 cups puffed rice

Melt the first three items in a crock pot with the setting on high. When the mixture is melted, add puffed rice and mix until the rice is coated. Drop by teaspoonful on wax paper. Cool. Eat til tummy ache appears from eating too many cookies.

Chocolate-Oatmeal No-Bake Cookies

2 cups sugar
½ cup milk
2 tablespoons cocoa
¼ cup peanut butter
1 teaspoon vanilla
2 cups oatmeal

Bring sugar, milk and cocoa to boil in popcorn popper. Boil for two minutes. Pour into bowl. Add other ingredients. Mix well. Drop by teaspoon on wax paper. Let set until cool and firm.

SESSION SEVEN

Goal: The child will identify where and how a cookie business could get the necessary ingredients to make cookies.

Discussion for classtime:

1. Businesses buy their ingredients and materials from other companies or businesses.
2. Flour comes from flour mills.
3. Shortening comes from companies like the one that makes Crisco.
4. Chocolate chips come from Hershey Co. or a similar one.
5. A person who does not have a cookie business will go to the grocery store, a business, to buy ingredients to make cookies at home.

Explain to the class that since it has no money, the cookie business will ask parents to give the ingredients to the business. Organize the donations by sending home the letter which is found in the appendix.

After ingredients are donated, place a monetary value on the ingredients, so that students can know the cost of the cookies. Decide how much cookies will sell for after you know the cost.

Make a chart on the cost of making the cookies. A sample chart is shown below. You may need to make some price changes if the cost of the ingredients increases.

How much do cookies cost to make?

1 can Eagle Brand milk	.87
1 6oz. pkg chocolate bits	1.19
1 jar peanut butter	1.39
1 32 oz. sack puffed rice	.57
1 lb. sugar	.47
1 sm. milk	.15
1 sm. oatmeal	.65
cocoa	.25
vanilla	.05
	$5.95

Total cost for 72 cookies = $5.95

Selling price for each cookie 15¢

Profit from cookies if we had bought ingredients = $4.85

SESSION EIGHT

Goal: The child will understand how a business operates by making a product to be sold.

After the donated ingredients are sent to school, the bakers will make the cookies. A mother or aide would be helpful for this activity.

The aide or teacher should measure the ingredients. On a table or desk you will need to have these items ready for the children: spoons, bowls, ingredients, measuring cups, popcorn popper, crock pot, wax paper, plastic bags, containers with lids.

While the cookies are being made, have the rest of the class watch or work the extra cookie activity sheets.

The cookies will have to cool and become firm before they can be packaged. After a couple of hours, set up an assembly line of packagers, pricers and stockers. These students will prepare the cookies for storage in containers with lids.

Next the clean up workers will tidy up the classroom. An aide or mother could assist these students.

SESSION NINE

Goal: The child will recognize that a business sells its products.

On the day following the baking day, the teacher will arrange tables or desks to resemble counters. These will be used to display the cookies. Have the children who are stockers and pricers arrange the cookies on the desks and place the price signs from session five on the cookies. Muffin tins can be used for cash registers and play money may be used. Give each child in the room 50¢ to spend for cookies. Have a mother or an aide help with selling the cookies or work with the groups of students.

Group the class into four groups. One group will buy cookies, while the other three groups do cookie activity sheets and business games. Every ten minutes change activities. As:

1. Buy cookies	2. worksheets	3. puzzle	4. game
worksheets	puzzle	game	buy cookies
puzzle	game	buy cookies	worksheets
game	buy cookies	worksheets	puzzle

After the cookies are sold, figure the number of each cookie sold and make a picture graph. Have the children answer the following questions from the graph. How many Kindergarten Surprises were sold? How many Chocolate-Oatmeal No-Bake Cookies were sold? What kind of cookies were bought the most? How many cookies were sold all together?

Use the pattern and follow the directions in the appendix to make your graph.

This is the last session for the capsule. Following this session, students will be ready for the post-test. See the directions for administering the post-test on page 4 of this guide.

APPENDIX

This appendix contains copies of all worksheets and assessments. These copies may be used to make your own classroom quantity copies. To use, unstaple the sides of the teacher's guide and remove the worksheet and assessment pages. Restaple the remaining pages of the teacher's guide.

RECORD SHEET

Name _____

Pre-test / Post-test

Part One

1. What is a business? (Taped Response) _____

_____

_____

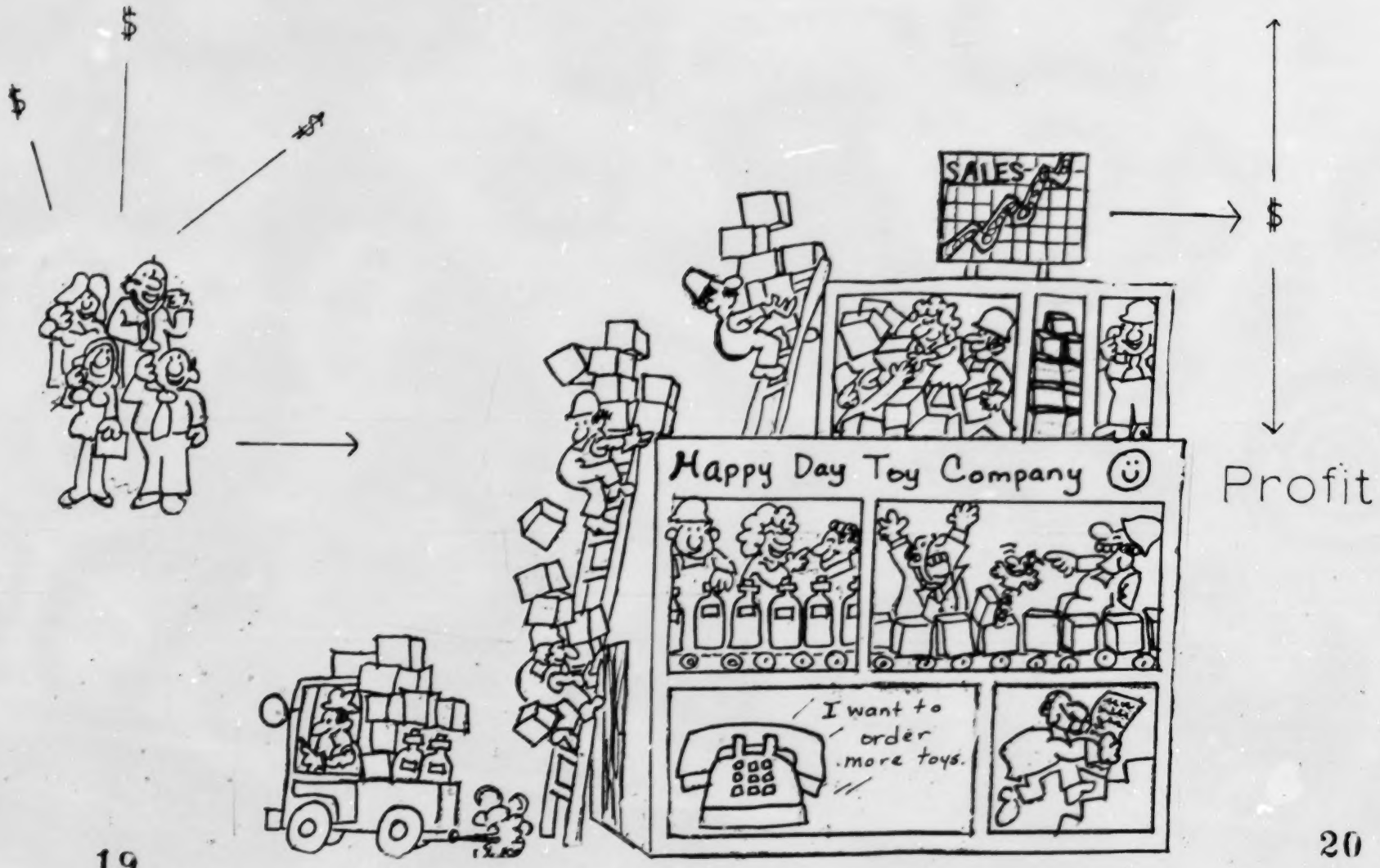
Did not know ☐ Did know ☐

Part Two

Choose the picture that shows a business. Mark the box with a check to show which card was chosen by the child. Circle the numeral beside the item if the response was correct.

1.	business ☐	not a business ☐
2.	business ☐	not a business ☐
3.	business ☐	not a business ☐
4.	business ☐	not a business ☐
5.	business ☐	not a business ☐
6.	business ☐	not a business ☐

What is a business?



Business Expenses

Profit

Dear Parents,

Our class is in the process of learning how to run a cookie business. Since we do not have the use of real money to start our business, we are accepting cookie ingredients as donations. Would you please donate _____ to our project. Please send this ingredient on _____.
Date

Thank you.

Kindergarten Class

Dear Parents,

Our class is studying about businesses. We know that people do many different jobs in business. We would like to have you come to school and tell us about your job. If you could come at _____
Time

on _____, please sign.
Date

Thank you.

Kindergarten Class

Yes, I can come to tell you about my job. _____
Parent's Signature

Eat Kindergarten Surprises

15¢ each.

Buy now!

Cookies, Cookies, Cookies

Yummy for your tummy.

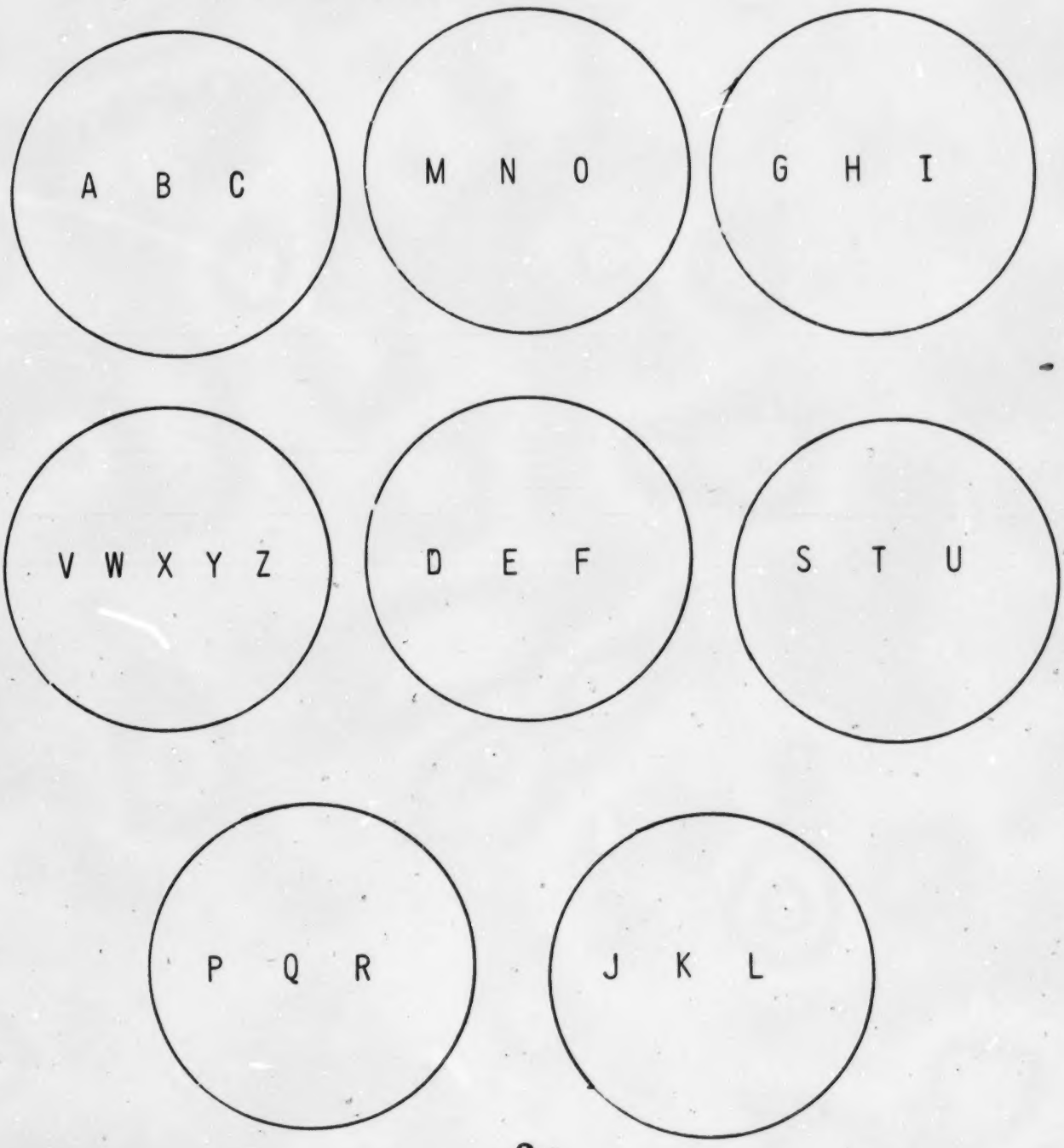
Name _____

Cookie Price Tag Worksheet

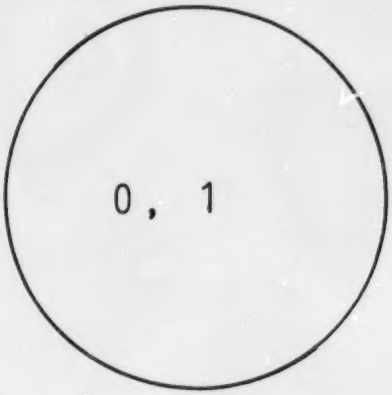
Write 15¢ on each cookie price tag.
Cut them out. Cut the tags apart.

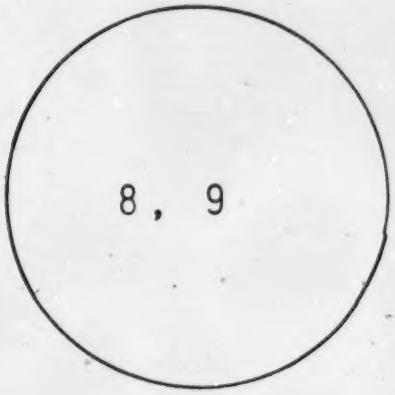
cookies 15¢	cookies
cookies	cookies
cookies	cookies
cookies	cookies
cookies	cookies

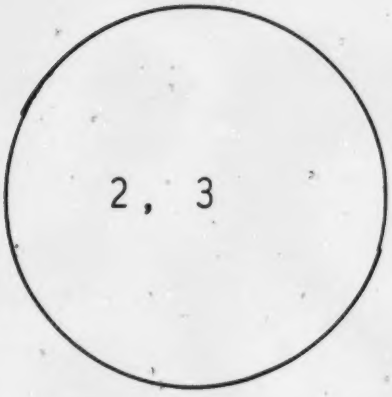
Cut out the cookies. Put the ABC cookies in order. Glue them on a piece of paper in order. Put your name on your paper.

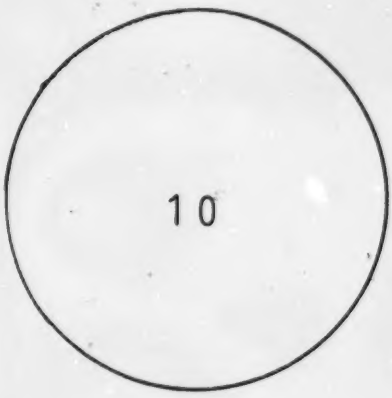


Cut out the cookies. Put the numerals in order. Glue them on a piece of paper in order. Put your name on your paper.





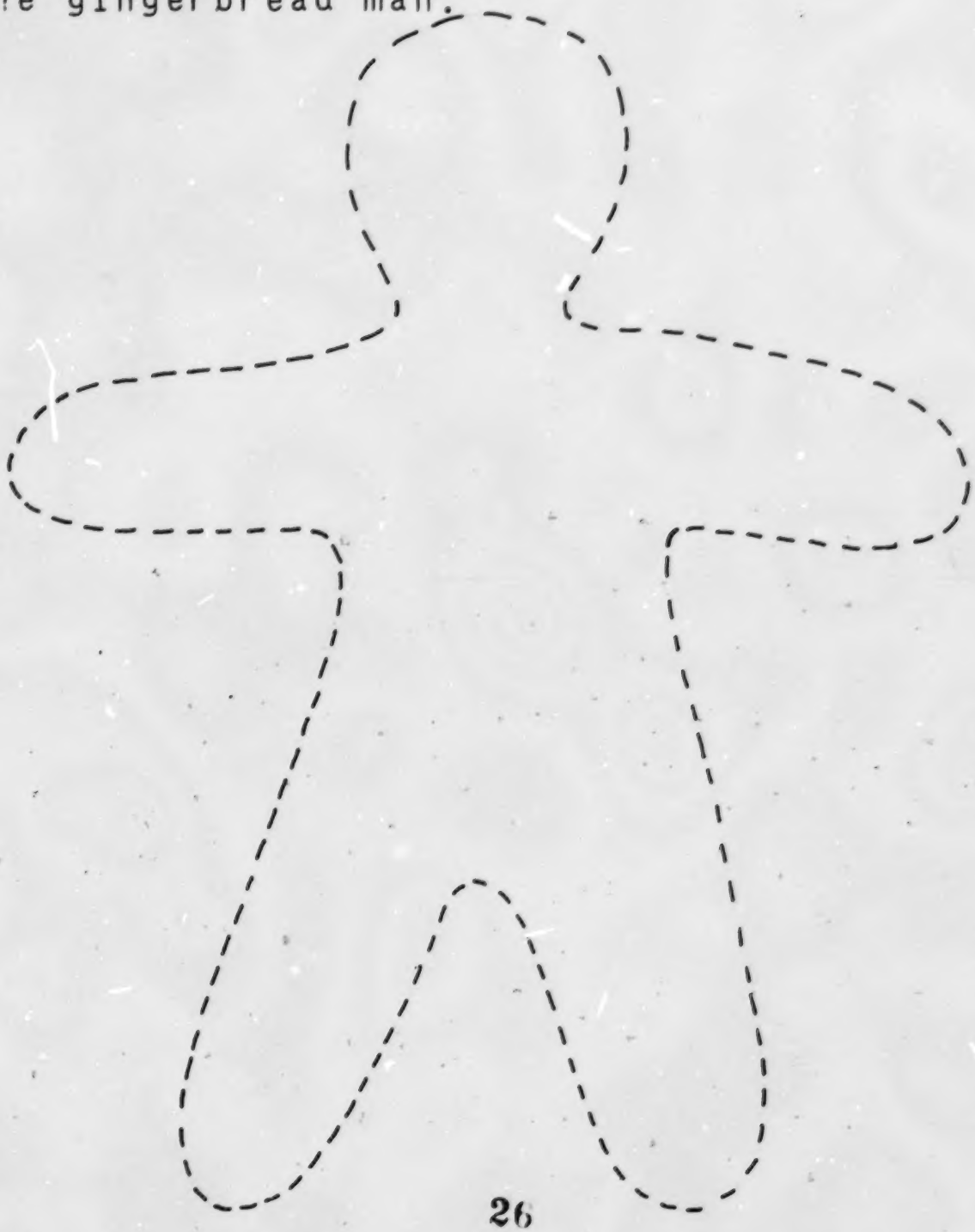




Cookie Activity Page #3

Name _____

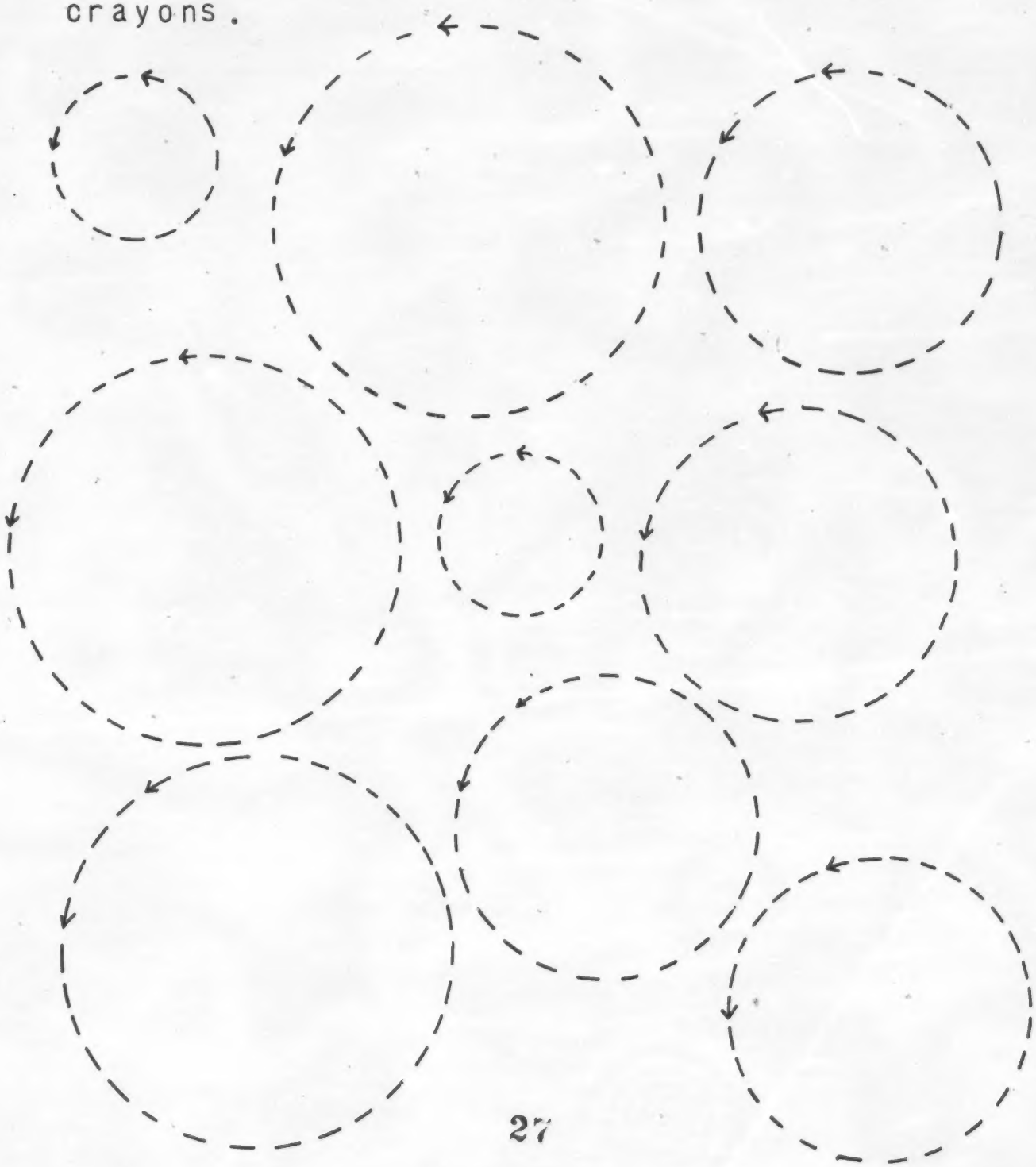
Use your colors to trace and decorate the gingerbread man.



Cookie Activity Page #4

Name _____

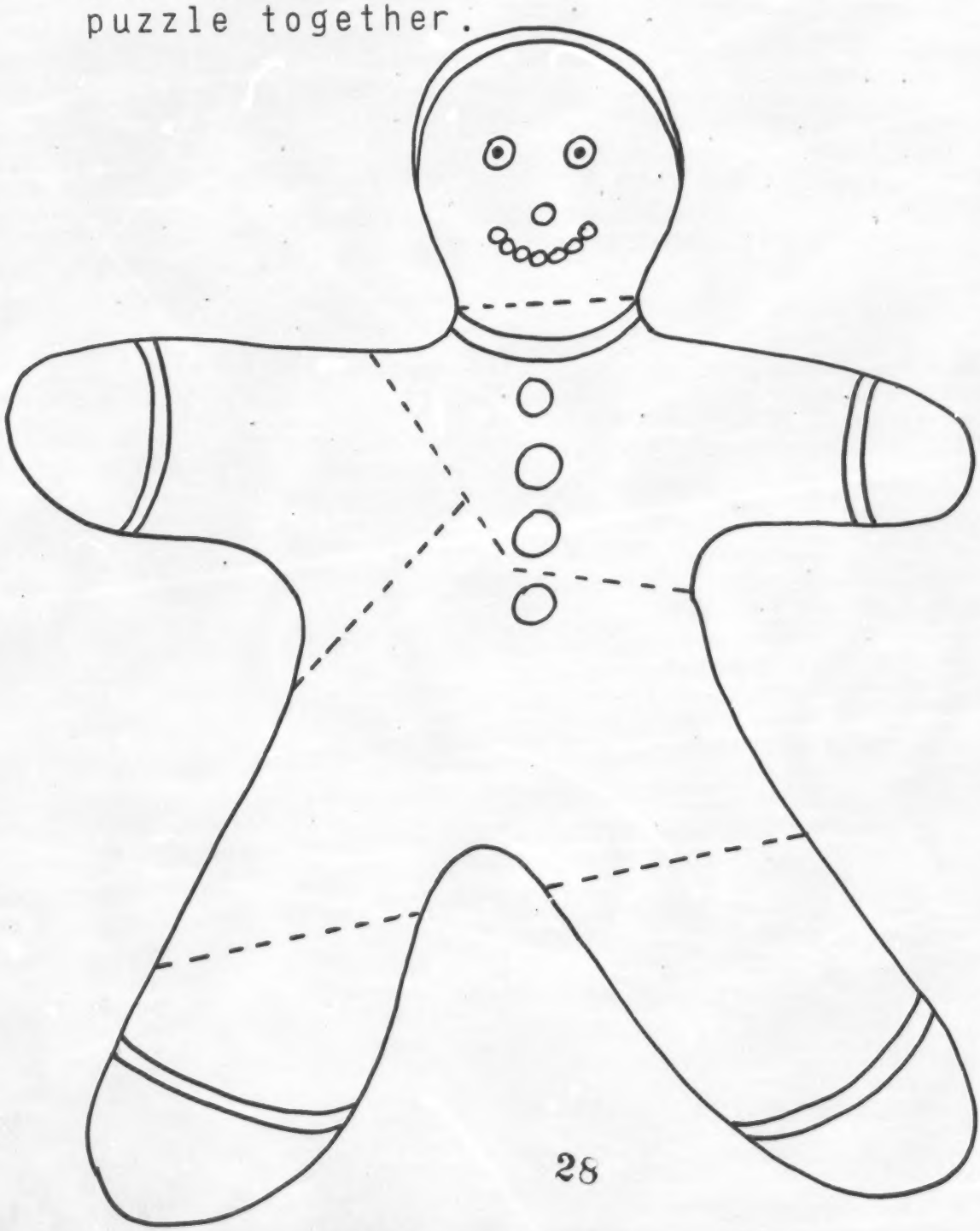
Makeand decorate the cookies with your crayons.



Cookie Activity Page #5

Make a Gingerbread Man Puzzle

Paste the gingerbread man on construction paper. Cut him out. Cut apart on dotted lines. Let a friend put your puzzle together.



Directions for Making the Cookie Wheel of Math

1. Color the cookie wheel that is on the next page.
2. Glue the cookie wheel sheet on a file folder.
3. Cut off the directions below and glue these to the outside of the folder.
4. Have a die to play the game with.

DIRECTIONS FOR PLAYING

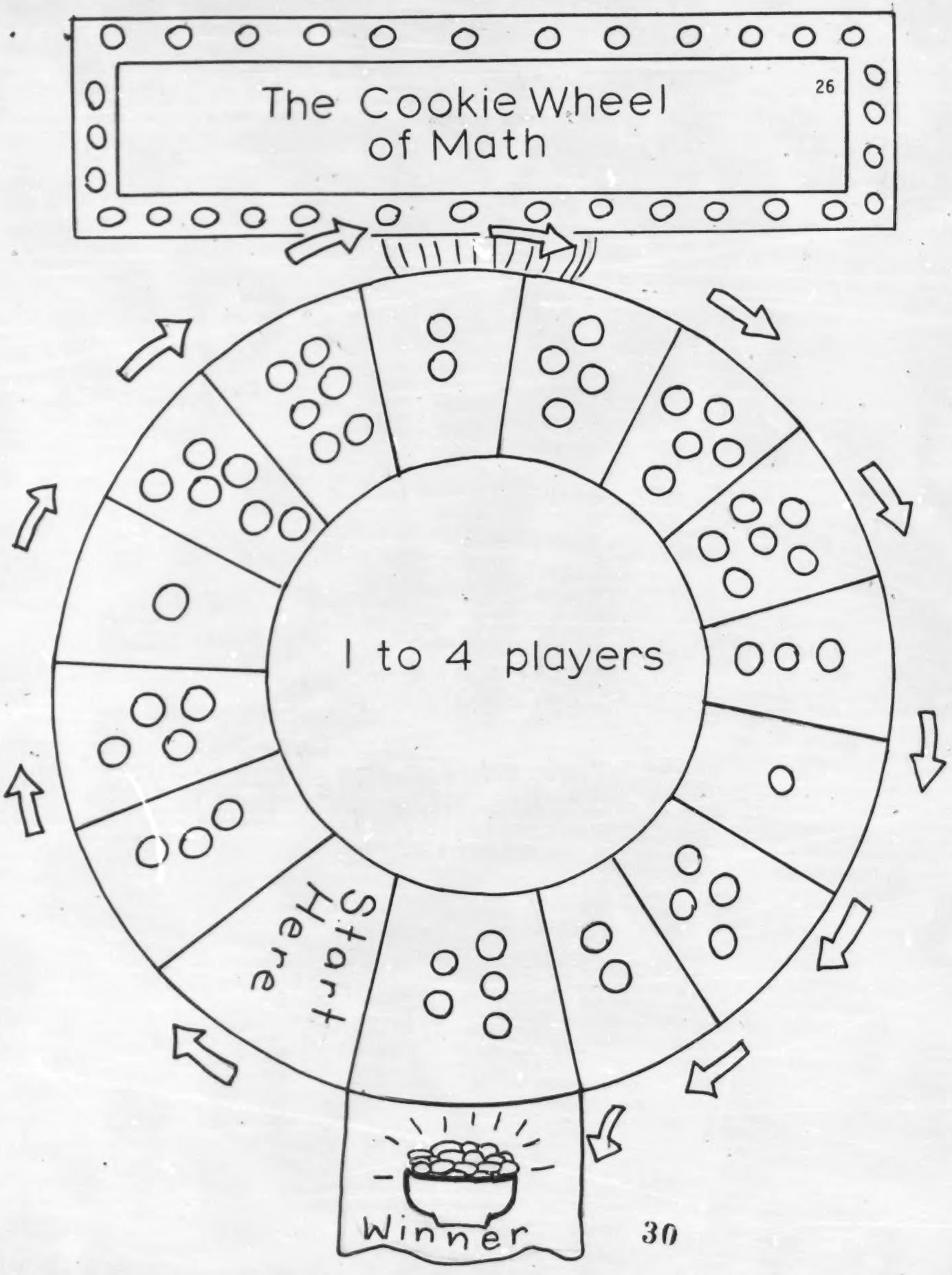
1. Roll die to see who begins play.
   Highest number rolled plays first.
2. Player rolls die.
3. Match dots of die with the cookies on the spaces of the game board.
4. The first player to reach the last space before the pot of gold, moves to the pot of gold and is the winner.

Directions for Making the Biz Whiz Game

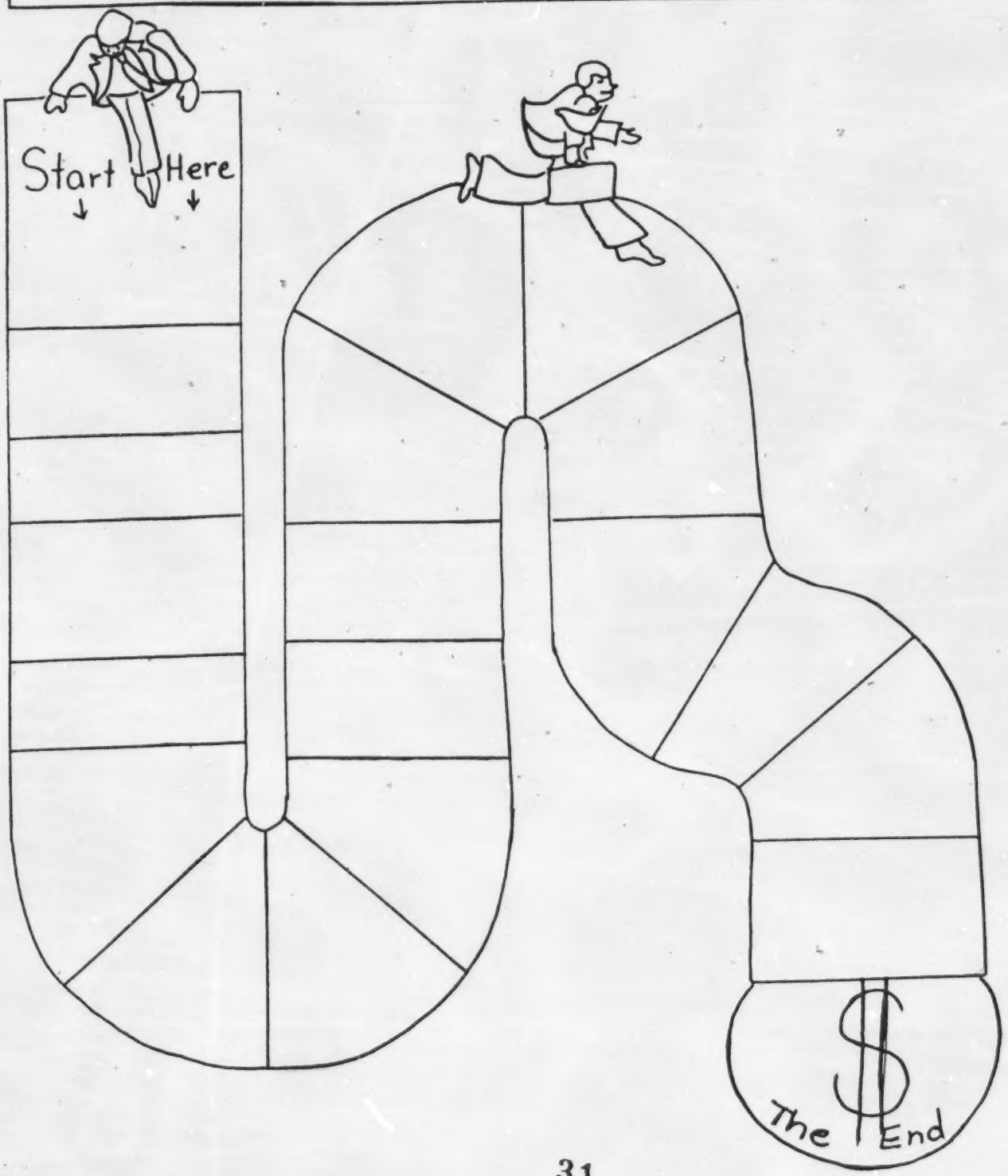
1. Color the Biz Whiz Game Sheet.
2. Paste game sheet on a file folder.
3. Cut pictures of merchandise from catalogs. Paste these on cards 2 in. x 2 in. Cards may be made self-checking by putting the beginning letter on the back of the card.
4. Cut off the directions below and glue these to the outside of the folder.

DIRECTIONS FOR PLAYING

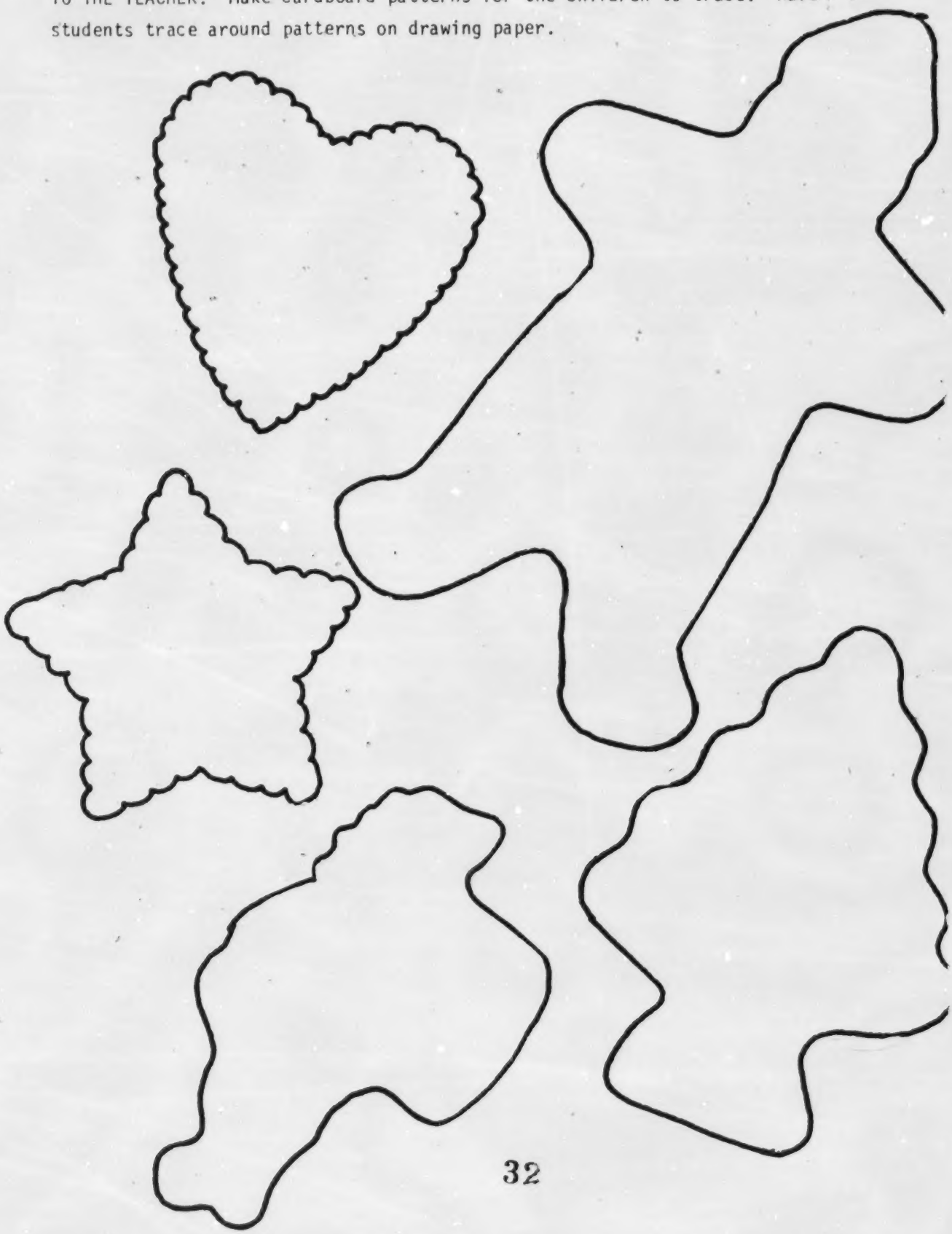
1. Place cards picture side up.
2. Roll die to see who plays first. Highest number rolled is the first player.
3. Player draws a card, looks at the picture and gives the beginning sound or letter of that picture. To check his answer he looks on the back of the card.
4. If player is correct he moves one space.
5. Game continues until someone reaches (\$).


The Cookie Wheel of Math
26
1 to 4 players
Start Here
Winner

BIZ-WHIZ GAME



TO THE TEACHER: Make cardboard patterns for the children to trace. Have students trace around patterns on drawing paper.



Making the Cookie Business Graph

Trace the chef figure below onto a sheet of transparency film. Using an overhead projector, trace the chef onto tagboard and cut out. Decorate with fabric, construction paper and felt pens. Draw the picture graph on a long piece of paper. Fill in the details with a felt pen. Cut out and glue to board. Cut several circles from tagboard and decorate as cookies. Pin cookies on graph. Letter the graph with felt pens.